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**DISTRICT ATTORNEY OF THE  
SIXTEENTH JUDICIAL DISTRICT**  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

**Financial Report**

**Year Ended December 31, 2004**

*Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.*

Release Date 6/22/05

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## INDEPENDENT AUDITORS' REPORT

\* A Professional Accounting Corporation

Honorable J. Phil Haney  
District Attorney of the  
Sixteenth Judicial District  
Parishes of Iberia, St. Martin  
and St. Mary, Louisiana  
New Iberia, Louisiana 70560

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Sixteenth Judicial District, as of and for the year ended December 31, 2004, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Sixteenth Judicial District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Sixteenth Judicial District, as of December 31, 2004, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note (1) to the basic financial statements, the District Attorney of the Sixteenth Judicial District has implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, as amended and interpreted as of December 31, 2004. This results in a change in the format and content of the basic financial statements.

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In accordance with Government Auditing Standards, we have also issued our report dated May 4, 2005, on our consideration of the District Attorney of the Sixteenth Judicial District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The required supplementary information on pages 33 through 39 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The District Attorney of the Sixteenth Judicial District has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Sixteenth Judicial District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. The schedule of expenditures of federal awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Kolder, Champagne, Slaven & Company, LLC***

Certified Public Accountants

Breaux Bridge, Louisiana  
May 4, 2005

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Statement of Net Assets  
December 31, 2004

<b>ASSETS</b>	
Current assets:	
Cash and interest-bearing deposits	\$ 3,620,535
Receivables:	
Fines and forfeitures	135
Interest	1,052
Other	30
Due from other governmental units	383,998
Prepaid items	<u>43,137</u>
Total current assets	<u>4,048,887</u>
Noncurrent assets:	
Capital assets, net	<u>195,031</u>
Total assets	<u>4,243,918</u>
<b>LIABILITIES</b>	
Accounts payable	86,006
Due to other governments	325,178
Other liabilities	<u>53,357</u>
Total liabilities	<u>464,541</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	195,031
Unrestricted	<u>3,584,346</u>
Total net assets	<u>\$ 3,779,377</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Statement of Activities  
For the Year Ended December 31, 2004

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 6,733,766	\$ 5,195,993	\$ 1,479,591	\$ (58,182)
General revenues:				
Interest income				51,410
On-Behalf payments				785,938
Miscellaneous				34,008
Total general revenues				871,356
Change in net assets				
				813,174
Net assets - December 31, 2003				
				2,966,203
Net assets - December 31, 2004				
				\$ 3,779,377

The accompanying notes are an integral part of the basic financial statements.

**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

### **MAJOR FUNDS**

#### **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

#### **Special Revenue Funds**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

**Title IV-D Fund** - This special revenue fund account consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to establish the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**Worthless Check Collection Fund** - This fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specified fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the office, but may not be used to supplement salary of the District Attorney

**Family Service Division Fund** - This fund consists of federal and state grant funds received from the Louisiana Department of Social Services, the Louisiana Commission on Law Enforcement, and the U.S. Department of Justice. This fund was developed to accomplish two tasks; target troubled children at an early age through early intervention and reduce truancy through TASC. Case managers are assigned to designated high risk schools to assist children and their families in resolving problems that could lead to later delinquent behavior.

**Criminal Court Clearing Fund** - This fund was established by the Louisiana Revised Statute 15:571 and is funded by fines and forfeitures imposed by the district court in criminal cases. Other sources of revenue include commissions on drug seizure cases. The only expenditures that can be paid out of this fund are salaries and related benefits of the District Attorney and district judges and transcription costs.

**Probation Fund** - The district attorney's office assumed the responsibility of probation supervision services for all cases two years or less, which were rendered by the Department of Public Safety and Corrections. The Probation Fund provides the Sixteenth Judicial District with probation officers to oversee defendants that the courts have placed on supervised probation. The revenues derived by this fund consist solely of probation fees. As a condition of supervised probation, the courts will order a monthly fee of thirty or fifty dollars to be paid to this fund by the defendants. These fees are used to fund the administrative costs of this system.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Balance Sheet  
Governmental Funds  
December 31, 2004

	General Fund	Title IV-D Fund	Worthless Checks Collection Fund
<b>ASSETS</b>			
Current assets:			
Cash and interest-bearing deposits	\$ 1,980,390	\$ 186,452	\$ 825,085
Receivables:			
Fines and forfeitures	135	-	-
Interest	1,052	-	-
Other	-	-	-
Due from other funds	323,769	76	-
Due from other governmental units	50,671	101,455	-
Prepaid items	<u>11,742</u>	<u>4,719</u>	<u>11,629</u>
Total assets	<u>\$ 2,367,759</u>	<u>\$ 292,702</u>	<u>\$ 836,714</u>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$ 81,340	\$ -	\$ 1,742
Due to other funds	114,579	-	-
Due to other governments	199,499	-	-
Other liabilities	<u>8,403</u>	<u>10,164</u>	<u>1,156</u>
Total liabilities	<u>403,821</u>	<u>10,164</u>	<u>2,898</u>
Fund balance:			
Reserved for prepaid items	11,742	4,719	11,629
Unreserved - undesignated	<u>1,952,196</u>	<u>277,819</u>	<u>822,187</u>
Total fund balance	<u>1,963,938</u>	<u>282,538</u>	<u>833,816</u>
Total liabilities and fund balance	<u>\$ 2,367,759</u>	<u>\$ 292,702</u>	<u>\$ 836,714</u>

The accompanying notes are an integral part of the basic financial statements.

Family Service Division Fund	Criminal Court Clearing Fund	Probation Fund	Totals
\$ 223,886	\$ 128,403	\$ 276,319	\$ 3,620,535
-	-	-	135
-	-	-	1,052
-	-	30	30
1,918	21,842	90,743	438,348
94,560	126,582	3,678	376,946
<u>5,163</u>	<u>-</u>	<u>9,884</u>	<u>43,137</u>
<u>\$ 325,527</u>	<u>\$ 276,827</u>	<u>\$ 380,654</u>	<u>\$ 4,480,183</u>
\$ -	\$ -	\$ 2,924	\$ 86,006
194,455	129,314	-	438,348
-	125,679	-	325,178
<u>1,918</u>	<u>21,834</u>	<u>9,882</u>	<u>53,357</u>
<u>196,373</u>	<u>276,827</u>	<u>12,806</u>	<u>902,889</u>
5,163	-	9,884	43,137
<u>123,991</u>	<u>-</u>	<u>357,964</u>	<u>3,534,157</u>
<u>129,154</u>	<u>-</u>	<u>367,848</u>	<u>3,577,294</u>
<u>\$ 325,527</u>	<u>\$ 276,827</u>	<u>\$ 380,654</u>	<u>\$ 4,480,183</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
December 31, 2004

Total fund balance for governmental funds at December 31, 2004			\$ 3,577,294
Total net assets reported for governmental activities in the statement of net assets is different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:			
Equipment, net of \$220,506 accumulated depreciation	\$ 143,618		
Automobiles, net of \$122,435 accumulated depreciation	<u>51,413</u>	195,031	
Governmental funds are not reported on the accrual basis of accounting and therefore, there are some revenue sources that were not reported in the funds. The additional accrual is:			
Due from other governmental units		<u>7,052</u>	
Total net assets of governmental activities at December 31, 2004			<u>\$ 3,779,377</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances-  
Governmental Funds  
For the Year Ended December 31, 2004

	General Fund	Title IV-D Fund	Worthless Checks Collection Fund
Revenues:			
Commissions on fines and forfeitures	\$ 1,504,325	\$ -	\$ -
Drug seizure forfeitures	273,552	-	-
Bond premium fees	75,636	-	-
Collection fees	-	-	276,613
Probation fees	-	-	-
Grants	38,459	699,045	-
State funds	50,000	-	-
Intergovernmental agreement	83,320	-	-
Interest income	27,270	1,298	14,252
On-behalf payments	785,938	-	-
Other	11,506	-	-
Total revenues	<u>2,850,006</u>	<u>700,343</u>	<u>290,865</u>
Expenditures:			
General government - judicial	<u>2,354,982</u>	<u>654,002</u>	<u>160,169</u>
Excess (deficiency) of revenues over expenditures	495,024	46,341	130,696
Fund balance, beginning	<u>1,468,914</u>	<u>236,197</u>	<u>703,120</u>
Fund balance, ending	<u>\$ 1,963,938</u>	<u>\$ 282,538</u>	<u>\$ 833,816</u>

The accompanying notes are an integral part of the basic financial statements.

<u>Family Service Division Fund</u>	<u>Criminal Court Clearing Fund</u>	<u>Probation Fund</u>	<u>Totals</u>
\$ -	\$ 1,881,686	\$ -	\$ 3,386,011
-	274,133	-	547,685
-	-	-	75,636
-	-	-	276,613
-	-	546,776	546,776
444,241	-	-	1,181,745
198,606	49,240	-	297,846
232,209	-	40,691	356,220
1,758	1,215	5,617	51,410
-	-	-	785,938
-	22,502	-	34,008
<u>876,814</u>	<u>2,228,776</u>	<u>593,084</u>	<u>7,539,888</u>
 <u>747,660</u>	 <u>2,228,776</u>	 <u>609,524</u>	 <u>6,755,113</u>
 129,154	 -	 (16,440)	 784,775
 <u>-</u>	 <u>-</u>	 <u>384,288</u>	 <u>2,792,519</u>
 <u>\$ 129,154</u>	 <u>\$ -</u>	 <u>\$ 367,848</u>	 <u>\$ 3,577,294</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2004

Total net change in fund balances at December 31, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 784,775
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The change in net assets reported for governmental activities in the  
statement of activities is different because:

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities, the cost of those assets is allocated over  
their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 81,705	
Depreciation expense for the year ended December 31, 2004	<u>(59,217)</u>	22,488

Because governmental funds do not record fixed assets and accumulated  
depreciation, any assets disposed of with no selling price does not affect  
the statement of revenues, expenditures, and changes in fund balances.  
However, in the statement of activities, a gain or loss is shown on assets  
that are not fully depreciated. (1,141)

Governmental funds are reported on the modified accrual basis of  
accounting as opposed to the accrual basis of accounting. Therefore, there  
are additional accruals in the statement of activities. 7,052

Total changes in net assets at December 31, 2004 per Statement of Activities	<u>\$ 813,174</u>
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The accompanying notes are an integral part of the basic financial statements.

## **FUND DESCRIPTIONS - FIDUCIARY FUNDS**

### **AGENCY FUNDS**

All of these funds are reflected in the totals of the agency funds presented in the statement of fiduciary net assets.

**Special Asset Forfeiture Fund** – This fund was established in compliance with Louisiana Revised Statute 40:2616, which provides that all monies obtained under the provisions of Revised Statute Chapter 26, "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989," shall be deposited in this fund.

The office of the District Attorney shall administer expenditures from this fund. The court shall ensure the equitable distribution of any forfeited property, or of monies, to the appropriate law enforcement agency so as to reflect the contribution of that agency's participation in any of the activities that led to the seizure or forfeiture of the property or monies.

**LSP Region II fund** – The Louisiana State Police Region II Fund was created by court order on June 16, 1989, when a sum of forfeited money was placed into a special account to be monitored by the office of the District Attorney. The monies are disbursed at the discretion of the District Attorney and used for the payment of equipment or expenses for the Louisiana State Police, Region II and Troop I in connection with their investigation and apprehension of drug violators.

**Court Fine Installment Fund** – This fund was established by the District Attorney and the district judges to serve as collection agency to account for the court fines and costs that are ordered to be paid over a probation period. Prior to November 2002, the fines and costs were not remitted to the local sheriff for distribution to the various agencies as authorized by law until the fines and costs had been collected in full. However, in November 2002, upon court order by the district judge, all fines and costs that could be reconciled were distributed. The District Attorney's office is no longer collecting installment fines. The remaining balance in this fund should be distributed in 2005 at which time the fund will be closed.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana

Statement of Fiduciary Assets and Liabilities - Agency Funds  
December 31, 2004

Assets	
Cash and cash equivalents	<u>\$ 739,933</u>
Liabilities	
Assets forfeited - pending judicial disposition	643,416
Held for taxing bodies	<u>96,517</u>
Total liabilities	<u>\$ 739,933</u>

The accompanying notes are an integral part of the basic financial statements.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the District Attorney of the Sixteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note. For the fiscal year ended December 31, 2004 the District Attorney implemented the new financial reporting requirements of GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. As a result, an entirely new financial presentation format has been implemented.

A. Financial Reporting Entity

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Sixteenth Judicial District encompasses the parishes of Iberia, St. Martin and St. Mary, Louisiana.

For financial reporting purposes, the District Attorney includes all funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Parish Governments maintain and operate the parish courthouses in which the District Attorney’s offices are located and provide funds for equipment and furniture of the District Attorney’s office. Other than this and certain operating expenditures of the District Attorney’s office that are paid or provided by the parish governments as required by Louisiana law, the District Attorney is financially independent.

Accordingly, the District Attorney is a separate governmental reporting entity. Certain units of local government, over which the District Attorney exercises no oversight responsibility, such as the parish governments, parish school boards, other independently elected parish officials, and municipalities within the parishes, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Attorney.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

**B. Basis of Presentation**

*Government-Wide Financial Statements (GWFS)*

The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, except the fiduciary funds. The District Attorney has no business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

*Fund Financial Statements*

The accounts of the District Attorney are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistently with legal and managerial requirements.

The various funds of the District Attorney are all classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the District Attorney or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

**DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**

**Notes to Basic Financial Statements (continued)**

The funds considered to be major are described below:

**Governmental funds --**

**General fund**

The General Fund, as provided by Louisiana Revised Statute 15:571.11, provides that twelve percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. Other sources of revenue include commissions on drug seizure cases, which are to be used for prosecution, rewards, support, and continuing legal education in furtherance of Louisiana Revised Statute 40:2616, pre-trial diversion fees, court costs, and bond premium fees authorized by Louisiana Revised Statute 1065:1.

**Special revenue funds**

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The individual special revenue funds used by the District Attorney for the year ended December 31, 2004 are as follows:

**Title IV-D Fund** – This special revenue fund account consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to establish the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**Worthless Check Collection Fund** – This fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specified fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the office, but may not be used to supplement salary of the District Attorney.

**Family Service Division Fund** – This fund consists of federal and state grant funds received from the Louisiana Department of Social Services, the Louisiana Commission on Law Enforcement, and the U.S. Department of Justice and court costs revenue. This fund was developed to accomplish two tasks; target troubled children at an early age through early intervention and reduce truancy through TASC. Case managers are assigned to designated high risk schools to assist children and their families in resolving problems that could lead to later delinquent behavior.

**Criminal Court Clearing Fund** – This fund was established by the Louisiana Revised Statute 15:571 and is funded by court costs revenue, fines and forfeitures imposed by the district court in criminal cases. Other sources of revenue include commissions on drug seizure cases. The only expenditures currently chosen to be paid out of this fund are salaries and related benefits of the District Attorney and district judges and transcription costs.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Probation Fund – The District Attorney’s office assumed the responsibility of probation supervision services for all cases two years or less, under the authority of the judicial branch as set forth in the Louisiana Revised Statutes. The Probation Fund provides the Sixteenth Judicial District with probation officers to oversee defendants that the courts have placed on supervised probation. The revenues derived by this fund consist solely of probation fees. As a condition of supervised probation, the courts will order a monthly fee of thirty or fifty dollars to be paid to this fund by the defendants. These fees are used to fund the administrative costs of this system.

The following are nonmajor funds:

Agency Funds --

Fiduciary funds account for assets held on behalf of outside parties, including other governments. Agency funds account for assets held by the District Attorney in a custodial capacity (i.e., assets equal liabilities) and do not involve measurement of operations. The individual agency funds used by the District Attorney for the year ended December 31, 2004 are as follows:

Special Asset Forfeiture Fund – This fund was established in compliance with Louisiana Revised Statute 40:2616, which provides that all monies obtained under the provisions of Revised Statute Chapter 26, “Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989,” shall be deposited in this fund.

The office of the district attorney shall administer expenditures from this fund. The court shall ensure the equitable distribution of any forfeited property, or of monies, to the appropriate law enforcement agency so as to reflect the contribution of that agency’s participation in any of the activities that led to the seizure or forfeiture of the property or monies.

LSP Region II Fund – The Louisiana State Police Region II Fund was created by court order on June 16, 1989, when a sum of forfeited money was placed into a special account to be monitored by the office of the District Attorney. The monies are disbursed at the discretion of the District Attorney and used for the payment of equipment or expenses for the Louisiana State Police, Region II and Troop I in connection with their investigation and apprehension of drug violators.

Court Fine Installment Fund – This fund was established by the District Attorney and the district judges to serve as collection agency to account for the court fines and costs that are ordered to be paid over a probation period. Prior to November 2002, the fines and costs were not remitted to the local sheriff for distribution to the various agencies as authorized by law until the fines and costs had been collected in full. However, in November 2002, upon court order by the district judge, all fines and costs that could be reconciled were distributed. The District Attorney’s office is no longer collecting installment fines. The remaining balance in this fund should be distributed in 2005 at which time the fund will be closed.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide statement of net assets and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide equity is classified as net assets. In the fund financial statements, the current financial resources measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 “Accounting and Financial Reporting for Nonexchange Transactions.”

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within 60 days of the end of the fiscal year. Expenditures (including capital outlay) are recorded when the related fund liability is incurred. Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, debt extinguishment, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

When both restricted and unrestricted resources are available for use, it is the District Attorney’s policy to use restricted resources first, then unrestricted resources as they are needed.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the Statement of Net Assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District Attorney.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances include grant revenue and commissions.

Capital Assets

In the government-wide financial statements, capital assets (primarily equipment and automobiles) are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets, which are recorded at *their estimated fair value at the date of donation*. *Interest costs are not capitalized as they relate to fixed assets*. The District Attorney's threshold for capitalization is \$1,000.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment and automobiles

5-10 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

**Compensated Absences**

All full-time employees earn from 7 to 21 days of vacation leave each year depending on length of service. Vacation leave cannot be accumulated. All full-time employees earn 15 days of sick leave each year. Sick leave may be accumulated but is not paid upon termination. At December 31, 2004, the District Attorney has no leave benefits required to be accrued and reported.

**Equity Classifications**

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The District Attorney has no restricted net assets.
- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

**E. Expenditures and Transfers**

**Expenditures/Expenses**

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, expenditures are classified by character. In the fund financial statements, governmental funds report expenditures of financial resources.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

Interfund Transfers

Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

F. Budget and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The District Attorney prepares a proposed budget for the fiscal year prior to the beginning of each fiscal year.
2. A summary of the proposed budget is established in December and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget in December after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget to actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device.
6. The District Attorney is authorized to transfer amounts between line items within any fund. When actual revenues within the general fund or a special revenue fund are failing to meet estimated annual budgeted revenues by five percent or more and/or actual expenditures within the general fund or a special revenue fund are exceeding estimated budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the District Attorney.
7. All budgetary appropriations lapse at the end of each fiscal year.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

8. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney. Such amendments were not material in relation to the original appropriations.

G. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Attorney as an extension of formal budgetary integration in the funds.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2004 are recorded as prepaid items. The only prepaid items that existed at December 31, 2004 were prepaid insurance and prepaid fees relating to a family services grant.

I. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities.

(2) Change in Accounting Principle

For the year ended December 31, 2004, the District Attorney has implemented GASB Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the District Attorney’s financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

The implementation of GASB Statement No. 34 caused the opening fund balance at December 31, 2003 to be restated in terms of "net assets" as follows:

Total fund balance- Governmental Funds - at December 31, 2003	\$ 2,792,519
Add: Cost of capital assets at December 31, 2003	470,664
Less: Accumulated depreciation at December 31, 2003	<u>(296,980)</u>
Net assets at December 31, 2003	<u>\$ 2,966,203</u>

(3) Cash and Interest-Bearing Deposits

Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2004, the District Attorney has cash and interest-bearing deposits (book balances) totaling \$4,360,468 of which \$739,933 is attributable to nonmajor as fiduciary funds, which are not presented in the statement of net assets.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balances (bank balances) at December 31, 2004, and the related federal insurance and pledged securities:

Bank balances	<u>\$ 4,605,237</u>
Federal insurance	\$ 627,633
Pledged securities (Category 3)	<u>3,977,604</u>
Total	<u>\$ 4,605,237</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

(4) Interfund Transactions

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 323,769	\$ 114,579
Special Revenue Funds:		
Title IV-D Fund	76	-
Family Service Division	1,918	194,455
Criminal Court Clearing Fund	21,842	129,314
Probation Fund	<u>90,743</u>	<u>-</u>
Totals	<u>\$ 438,348</u>	<u>\$ 438,348</u>

The receivables and payables noted above are basically caused by timing, with the exception of the payable in the family service division fund. The family service division fund owes the general fund because this is a fairly new fund, and the general fund funded the start-up of it. Once the family service division fund is able to operate on its own, the amount will be paid back to the general fund. With the exception of the family service division fund payable, all others are expected to be paid within one year.

(5) Due From Other Governments

The amount due from other governments of \$383,998 at December 31, 2004, consists of amounts due from various state and local departments for various appropriations and reimbursements of grant expenditures.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

(6) Capital Assets

Capital asset activity for the year ended December 31, 2004 was as follows:

	Balance 1/1/2004	Additions	Deletions	Balance 12/31/2004
Governmental activities:				
Equipment	\$ 308,297	\$ 70,224	\$ (14,397)	364,124
Automobiles	162,367	11,481	-	173,848
Totals	<u>470,664</u>	<u>81,705</u>	<u>(14,397)</u>	<u>537,972</u>
Less accumulated depreciation				
Equipment	195,422	38,340	(13,256)	220,506
Automobiles	101,558	20,877	-	122,435
Total accumulated depreciation	<u>296,980</u>	<u>59,217</u>	<u>(13,256)</u>	<u>342,941</u>
Governmental activities, capital assets, net	<u>\$ 173,684</u>	<u>\$ 22,488</u>	<u>\$ (1,141)</u>	<u>\$ 195,031</u>

Depreciation expense of \$59,217 was charged to the general government function.

(7) Pension Plans

Louisiana District Attorneys' Retirement System

Plan Description: The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, at a minimum, the amount paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year retiring below the age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143.

Funding Policy: Plan members are required to contribute 7.0% of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate which was 0% from June 30, 1998 through June 30, 2004. Beginning July 1, 2004, the rate was increased to 3.75%. Contributions to the system include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ended December 31, 2004, 2003, and 2002, were \$9,755, \$0, and \$0.

Parochial Employees Retirement System of Louisiana

Office personnel of the Sixteenth Judicial District Attorney's Office are members of the Parochial Employees' Retirement System of Louisiana (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney's office are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who are members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898- 4619, or by calling (225) 928-1361.

**Funding Policy.** Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the District Attorney to contribute at an actuarially determined rate. The current rate is 11.75% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System under Plan A for the years ending December 31, 2004, 2003, and 2002, were \$217,812, \$135,825, and \$123,783, respectively, equal to the required contributions for each year.

(8) Due To Other Governments

The amount due to other governments of \$325,178 at December 31, 2004, consists of amounts due to various state and local governments for various items.

(9) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to others follows:

	Special Asset Forfeiture Fund	Louisiana State Police Regions II Fund	Court Fine Installment Fund	Payroll Fund	Accounts Payable Fund
Balances, December 31, 2003	\$ 1,537,259	\$ 39,785	\$ 16,757	\$ -	\$ -
Additions	539,175	46,662	-	2,105,485	4,172,019
Reductions	<u>(1,433,018)</u>	<u>(6,664)</u>	<u>(23)</u>	<u>(2,105,485)</u>	<u>(4,172,019)</u>
Balances, December 31, 2004	<u>\$ 643,416</u>	<u>\$ 79,783</u>	<u>\$ 16,734</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

(10) Expenditures of the District Attorney not included in the Financial Statements

The District Attorney's offices are located in the courthouses of Iberia, St. Mary and St. Martin Parishes. The respective parish governments pay for the upkeep and maintenance of the courthouses.

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the parish governing bodies or directly by the state.

(11) Risk Management

The District Attorney is exposed to risks of loss in the areas of general and auto liability, property hazards, and workers' compensation. Those risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the fiscal year.

(12) Operating Leases

The District Attorney leased two vehicles under operating leases during 2004. The first lease is a 2003 Chevrolet Tahoe, which began in March 2003, with a lease term of 36 months. Lease payments for December 31, 2004 are \$11,275. The other lease is a 2004 Ford Crown Victoria, which began in May 2004, with a lease term of 36 months. Lease payments for December 31, 2004 are \$6,025.

Minimum lease payments are as follows:

2005	\$ 20,312
2006	10,916
2007	<u>3,012</u>
	<u>\$ 34,240</u>

(13) Compensation of Elected Officials

Compensation paid to the District Attorney for the year ended December 31, 2004 follows:

J. Phil Haney	<u>\$ 60,820</u>
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This amount represents only the portion paid by the District Attorney's office. The remainder of his salary is paid by the Iberia, St. Martin, and St. Mary parish governments and the State of Louisiana, as described in Note 15.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Basic Financial Statements (continued)

(14) Litigation

The District Attorney's office has no pending litigation as of December 31, 2004. Therefore, there is no accrual on the balance sheet at December 31, 2004.

(15) On-behalf Payments for Fringe Benefits and Salaries

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the District Attorney to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana and by the parish governments of Iberia, St. Mary, and St. Martin to certain employees of the District Attorney's office.

Supplementary salary payments are made by the state and parish governments directly to the District Attorney and to the Assistant District Attorneys. The District Attorney's office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments. On-behalf payments recorded as revenue and expenditures in the 2004 financial statements are as follows:

General Fund:

State of Louisiana	\$ 592,271
Iberia Parish Government	65,385
St. Mary Parish Government	69,346
St. Martin Parish Government	<u>58,936</u>
Total On-behalf payments	<u>\$ 785,938</u>

(16) Federal Financial Assistance Programs

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the federal grantor agencies. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana  
General Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Commissions on fines and forfeitures	\$ 1,414,763	\$ 1,434,258	\$ 1,504,325	\$ 70,067
Drug seizure forfeitures	151,000	287,943	273,552	(14,391)
Bond premium fees	77,076	72,470	75,636	3,166
Grants -				
Louisiana Commission on Law Enforcement	40,495	42,278	38,459	(3,819)
State Funds -				
Victims Assistance	50,000	53,900	50,000	(3,900)
Interest income	16,034	22,879	27,270	4,391
On-behalf payments	763,115	785,019	785,938	919
Intergovernmental agreement	-	78,426	83,320	4,894
Other	718	10,666	11,506	840
Total revenues	<u>2,513,201</u>	<u>2,787,839</u>	<u>2,850,006</u>	<u>62,167</u>
<b>Expenditures:</b>				
General government - judicial				
Salaries and related benefits	1,349,623	1,315,505	1,285,809	29,696
Operating services	201,207	259,912	229,520	30,392
Materials and supplies	122,274	114,200	129,947	(15,747)
Travel and other charges	46,325	62,804	56,101	6,703
Capital outlay	48,000	64,729	69,698	(4,969)
Professional fees	391,486	504,455	525,157	(20,702)
Intergovernmental agreement	-	-	58,750	(58,750)
Total expenditures	<u>2,158,915</u>	<u>2,321,605</u>	<u>2,354,982</u>	<u>(33,377)</u>
Excess of revenues over expenditures	354,286	466,234	495,024	28,790
Fund balances, beginning	<u>1,654,345</u>	<u>1,468,914</u>	<u>1,468,914</u>	<u>-</u>
Fund balances, ending	<u>\$ 2,008,631</u>	<u>\$ 1,935,148</u>	<u>\$ 1,963,938</u>	<u>\$ 28,790</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana  
Title IV-D Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Grants Louisiana Department of Social Services	\$ 694,485	\$ 693,955	\$ 699,045	\$ 5,090
Interest income	890	1,167	1,298	131
Total revenues	<u>695,375</u>	<u>695,122</u>	<u>700,343</u>	<u>5,221</u>
<b>Expenditures:</b>				
General government - judicial				
Salaries and related benefits	603,169	594,291	588,809	5,482
Operating services	32,179	30,138	28,356	1,782
Materials and supplies	10,000	10,662	12,864	(2,202)
Travel and other charges	5,127	4,920	4,139	781
Capital outlay	5,000	12,488	9,777	2,711
Professional fees	39,900	12,000	10,057	1,943
Total expenditures	<u>695,375</u>	<u>664,499</u>	<u>654,002</u>	<u>10,497</u>
Excess (deficiency) of revenues over expenditures	-	30,623	46,341	15,718
Fund balances, beginning	<u>238,354</u>	<u>236,197</u>	<u>236,197</u>	-
Fund balances, ending	<u>\$ 238,354</u>	<u>\$ 266,820</u>	<u>\$ 282,538</u>	<u>\$ 15,718</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana  
Worthless Checks Collection Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Collection fees	\$ 218,000	\$ 281,387	\$ 276,613	\$ (4,774)
Interest income	12,000	12,585	14,252	1,667
Total revenues	<u>230,000</u>	<u>293,972</u>	<u>290,865</u>	<u>(3,107)</u>
<b>Expenditures:</b>				
General government - judicial				
Salaries and related benefits	87,472	88,195	87,553	642
Operating services	51,660	43,266	41,692	1,574
Materials and supplies	8,858	7,986	10,717	(2,731)
Travel and other charges	62	50	41	9
Capital outlay	6,000	1,519	1,266	253
Professional fees	18,100	18,880	18,900	(20)
Total expenditures	<u>172,152</u>	<u>159,896</u>	<u>160,169</u>	<u>(273)</u>
Excess (deficiency) of revenues over expenditures	57,848	134,076	130,696	(3,380)
Fund balances, beginning	<u>688,223</u>	<u>703,120</u>	<u>703,120</u>	<u>-</u>
Fund balances, ending	<u>\$ 746,071</u>	<u>\$ 837,196</u>	<u>\$ 833,816</u>	<u>\$ (3,380)</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana  
Family Service Division Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Grants -				
Louisiana Department of Social Services	\$ 201,497	\$ 321,861	\$ 323,979	\$ 2,118
Louisiana Commission on Law Enforcement	73,197	53,383	63,008	9,625
U.S. Department of Justice	80,834	77,767	57,254	(20,513)
State Funds -				
TASC	265,830	169,072	169,191	119
Act 14 Appropriation	37,500	24,808	29,415	4,607
Intergovernmental agreement	106,729	219,395	232,209	12,814
Interest income	1,000	1,561	1,758	197
Other	-	2,549	-	(2,549)
Total revenues	<u>766,587</u>	<u>870,396</u>	<u>876,814</u>	<u>6,418</u>
Expenditures:				
General government - judicial				
Salaries and related benefits	422,980	447,525	429,347	18,178
Operating services	17,672	23,558	27,297	(3,739)
Materials and supplies	10,122	16,595	16,011	584
Travel and other charges	25,474	35,593	32,255	3,338
Capital outlay	3,000	-	-	-
Professional fees	246,400	218,749	242,750	(24,001)
Total expenditures	<u>725,648</u>	<u>742,020</u>	<u>747,660</u>	<u>(5,640)</u>
Excess of revenues over expenditures	40,939	128,376	129,154	778
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 40,939</u>	<u>\$ 128,376</u>	<u>\$ 129,154</u>	<u>\$ 778</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana  
Criminal Court Clearing Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Commissions on fines and forfeitures	\$ 1,793,763	\$ 1,843,400	\$ 1,881,686	\$ 38,286
Drug seizure forfeitures	146,000	274,277	274,133	(144)
State Funds -				
FINS	50,917	50,000	49,240	(760)
Interest income	787	1,157	1,215	58
Other	-	1,905	22,502	20,597
Total revenues	<u>1,991,467</u>	<u>2,170,739</u>	<u>2,228,776</u>	<u>58,037</u>
Expenditures:				
General government - judicial				
Salaries and related benefits	1,873,716	2,043,536	2,128,595	(85,059)
Operating services	1,476	1,328	1,501	(173)
Professional fees	116,275	125,875	98,680	27,195
Total expenditures	<u>1,991,467</u>	<u>2,170,739</u>	<u>2,228,776</u>	<u>(58,037)</u>
Excess of revenues over expenditures	-	-	-	-
Fund balances, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin, and St. Mary, Louisiana  
Probation Fund

Budgetary Comparison Schedule  
For the Year Ended December 31, 2004

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Probation fees	\$ 483,147	\$ 552,972	\$ 546,776	\$ (6,196)
Intergovernmental agreement	50,000	44,276	40,691	(3,585)
Interest income	8,000	5,298	5,617	319
Total revenues	<u>541,147</u>	<u>602,546</u>	<u>593,084</u>	<u>(9,462)</u>
Expenditures:				
General government - judicial				
Salaries and related benefits	642,964	553,796	522,846	30,950
Operating services	62,552	51,910	49,037	2,873
Materials and supplies	10,792	8,635	12,579	(3,944)
Travel and other charges	1,814	2,428	2,303	125
Capital outlay	42,000	3,346	4,128	(782)
Professional fees	19,428	19,355	18,631	724
Total expenditures	<u>779,550</u>	<u>639,470</u>	<u>609,524</u>	<u>29,946</u>
Deficiency of revenues over expenditures	(238,403)	(36,924)	(16,440)	20,484
Fund balances, beginning	<u>381,222</u>	<u>384,288</u>	<u>384,288</u>	<u>-</u>
Fund balances, ending	<u>\$ 142,819</u>	<u>\$ 347,364</u>	<u>\$ 367,848</u>	<u>\$ 20,484</u>

**INTERNAL CONTROL**

**AND**

**COMPLIANCE**

**AND**

**OTHER MATTERS**

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable J. Phil Haney  
District Attorney of the  
Sixteenth Judicial District  
Parishes of Iberia, St. Martin  
and St. Mary, Louisiana  
New Iberia, Louisiana 70560

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Sixteenth Judicial District, as of and for the year ended December 31, 2004, which collectively comprise the District Attorney's basic financial statements, and have issued our report thereon dated May 4, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Sixteenth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Sixteenth Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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This report is intended solely for the information and use of management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***

Certified Public Accountants

Breaux Bridge, Louisiana  
May 4, 2005

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable J. Phil Haney  
District Attorney of the  
Sixteenth Judicial District  
Parishes of Iberia, St. Martin  
and St. Mary, Louisiana  
New Iberia, Louisiana 70560

### Compliance

We have audited the compliance of the District Attorney of the Sixteenth Judicial District, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable its major federal program for the year ended December 31, 2004. The District Attorney of the Sixteenth Judicial District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings, questioned costs and management's corrective action plan. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District Attorney of the Sixteenth Judicial District's management. Our responsibility is to express an opinion on the District Attorney of the Sixteenth Judicial District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Sixteenth Judicial District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District Attorney of the Sixteenth Judicial District's compliance with those requirements.

In our opinion, the District Attorney of the Sixteenth Judicial District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2004.

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### Internal Control Over Compliance

The management of the District Attorney of the Sixteenth Judicial District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Sixteenth Judicial District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to the major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***

Certified Public Accountants

Breaux Bridge, Louisiana  
May 4, 2005

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2004

Federal Grantor/Pass-Through Grantor/ Program Name	Federal CFDA Number	Pass-through Identifying Number	Federal Revenue Recognized	Federal Expenditures
<u>United States Department of Health and Human Services</u>				
Passed through Louisiana Department of Social Services Office of Family Support- Child Support Enforcement Title IV-D	93.563	DSS 616656 DOA 355-501615 DSS 598551 DOA 355-410424	\$ 699,045	\$ 699,045
TANF - Community Response Initiative	93.558	607195	189,861	189,861
TANF - Truancy Assessment and Service Center	93.558	C175692	134,118	134,118
Total United States Department of Health and Human Services			<u>1,023,024</u>	<u>1,023,024</u>
<u>United States Department of Justice</u>				
Passed through Louisiana Commission on Law Enforcement-				
Protect Students/Schools from Violence	16.523	A02-8-054	63,008	63,008
Violence Tracking	16.588	M02-4-001/M03-4-001	34,427	34,427
Pre-trial Intervention	16.579	B03-4-014	4,032	4,032
Received directly from U.S. Department of Justice				
OJJDP	16.542	N/A	57,254	57,254
Total United States Department of Justice			<u>158,721</u>	<u>158,721</u>
Total Expenditures of Federal Awards			<u>\$ 1,181,745</u>	<u>\$ 1,181,745</u>

**BASIS OF PRESENTATION:**

The above schedule of expenditures of federal awards is presented on the modified accrual basis of accounting, which is the same basis of accounting used for the fund financial statements.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Findings, Questioned Costs and  
*Management's Corrective Action Plan*  
Year Ended December 31, 2004

Part I: Summary of Auditor's Results:

1. An unqualified opinion was issued on the financial statements.
2. A reportable condition in internal control was not disclosed by the audit of the financial statements.
3. Material noncompliance was not disclosed.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major program.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular A-133.
7. The major program was:  
  
U.S. Department of Health and Human Services:  
Child Support Enforcement Title IV-D
8. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
9. The auditee did qualify as a low-risk auditee.

Part II: Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

There are no findings at December 31, 2004.

(continued)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Findings, Questioned Costs and  
Management's Corrective Action Plan (Continued)  
Year Ended December 31, 2004

Part III: Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

There are no findings that are required to be reported under the above guidance.

Part IV: Management Letter Items:

There are no management letter items at December 31, 2004.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Summary Schedule of Prior Audit Findings  
Year Ended December 31, 2004

The audit findings at December 31, 2003 were as follows:

Section I: Internal Control and Compliance material to the Financial Statements:

There were no findings mentioned under this section at December 31, 2003.

Section II: Internal Control and Compliance material to Federal Awards

There were no findings mentioned under this section at December 31, 2003.

Section III: Management Letter

There were no findings mentioned under this section at December 31, 2003.